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UNIVERSITY OF ILLINOIS
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Table 1
OKLAHOMA TAX COMMISSION
Division of Research and Statistics
Analysis of Travel Expense Incurred by All Divisions
From July, 1936, to May, 1938, Inclusive

Year and Month	Number of Men Filing Expense Claims	Miles Traveled	EXPENSES				Total	Number of Men	Payroll
			Hotel	Meals	Mileage Expense	Other			
1936	July	122,971	\$2,293.55	\$2,033.29	\$6,120.51	\$177.40	\$10,624.75	80	11,145.29
	August	157,105	3,053.94	2,697.58	4,908.76	231.08	10,891.36		
	September	104,210	3,318.75	2,921.34	5,332.74	249.79	11,822.62		
	October	100,256	3,132.93	2,914.76	5,276.99	249.40	11,574.08		
	November	93,571	3,291.78	3,021.21	5,507.42	309.82	12,130.23		
	December	95,935	2,338.58	2,206.38	4,876.70	175.55	9,597.21		
	January	82,886	2,318.00	2,160.20	4,180.91	143.14	8,802.25		
	February	93,146	1,764.29	1,766.23	4,743.10	148.42	8,422.04		
	March	89,223	2,176.05	2,164.10	4,454.35	202.56	8,997.06		
	April	109,066	2,309.25	2,270.76	5,669.07	194.44	10,443.52		
	May	94,929	1,946.90	1,957.01	3,822.36	205.28	7,931.55		
	June	72,177	1,910.75	1,866.36	2,959.61	161.84	6,898.56		
1937	July	77,455	1,907.35	1,870.02	3,069.61	236.22	7,083.20	90	12,363.79
	August	67,364	2,103.95	2,066.40	2,716.50	195.51	7,082.36		
	September	58,531	2,079.57	2,019.58	2,396.08	190.44	6,685.67		
	October	62,793	2,177.25	2,039.32	2,949.56	199.15	7,365.28		
	November	59,808	2,589.84	2,400.96	2,591.85	150.89	7,733.54		
	December	73,447	2,596.16	2,452.69	3,013.47	162.04	8,224.36		
	January	75,252	2,716.90	2,520.51	2,978.69	180.50	8,396.60		
	February	69,205	2,601.20	2,468.58	2,764.81	183.28	8,017.87		
	March	93,073	3,196.17	2,987.06	3,743.12	222.49	10,148.84		
	April	75,454	2,768.54	2,710.79	3,089.21	218.80	8,787.34		
	May	81,499	2,791.09	2,751.97	3,335.67	165.91	8,884.26		
	1938	June	109,066	2,309.25	2,270.76	5,669.07	194.44		
July		94,929	1,946.90	1,957.01	3,822.36	205.28	7,931.55		
August		72,177	1,910.75	1,866.36	2,959.61	161.84	6,898.56		
September		77,455	1,907.35	1,870.02	3,069.61	236.22	7,083.20		
October		67,364	2,103.95	2,066.40	2,716.50	195.51	7,082.36		
November		58,531	2,079.57	2,019.58	2,396.08	190.44	6,685.67		
December		62,793	2,177.25	2,039.32	2,949.56	199.15	7,365.28		
January		59,808	2,589.84	2,400.96	2,591.85	150.89	7,733.54		
February		73,447	2,596.16	2,452.69	3,013.47	162.04	8,224.36		
March		75,252	2,716.90	2,520.51	2,978.69	180.50	8,396.60		
April		69,205	2,601.20	2,468.58	2,764.81	183.28	8,017.87		
May		93,073	3,196.17	2,987.06	3,743.12	222.49	10,148.84		
1939	June	75,454	2,768.54	2,710.79	3,089.21	218.80	8,787.34	136	18,954.16
	July	81,499	2,791.09	2,751.97	3,335.67	165.91	8,884.26		
	August	109,066	2,309.25	2,270.76	5,669.07	194.44	10,443.52		
	September	94,929	1,946.90	1,957.01	3,822.36	205.28	7,931.55		
	October	72,177	1,910.75	1,866.36	2,959.61	161.84	6,898.56		
	November	77,455	1,907.35	1,870.02	3,069.61	236.22	7,083.20		
	December	67,364	2,103.95	2,066.40	2,716.50	195.51	7,082.36		
	January	58,531	2,079.57	2,019.58	2,396.08	190.44	6,685.67		
	February	62,793	2,177.25	2,039.32	2,949.56	199.15	7,365.28		
	March	59,808	2,589.84	2,400.96	2,591.85	150.89	7,733.54		
	April	73,447	2,596.16	2,452.69	3,013.47	162.04	8,224.36		
	May	75,252	2,716.90	2,520.51	2,978.69	180.50	8,396.60		
1940	June	69,205	2,601.20	2,468.58	2,764.81	183.28	8,017.87	134	18,156.18
	July	93,073	3,196.17	2,987.06	3,743.12	222.49	10,148.84		
	August	75,454	2,768.54	2,710.79	3,089.21	218.80	8,787.34		
	September	81,499	2,791.09	2,751.97	3,335.67	165.91	8,884.26		
	October	109,066	2,309.25	2,270.76	5,669.07	194.44	10,443.52		
	November	94,929	1,946.90	1,957.01	3,822.36	205.28	7,931.55		
	December	72,177	1,910.75	1,866.36	2,959.61	161.84	6,898.56		
	January	77,455	1,907.35	1,870.02	3,069.61	236.22	7,083.20		
	February	67,364	2,103.95	2,066.40	2,716.50	195.51	7,082.36		
	March	58,531	2,079.57	2,019.58	2,396.08	190.44	6,685.67		
	April	62,793	2,177.25	2,039.32	2,949.56	199.15	7,365.28		
	May	59,808	2,589.84	2,400.96	2,591.85	150.89	7,733.54		
1941	June	73,447	2,596.16	2,452.69	3,013.47	162.04	8,224.36	124	17,407.90
	July	75,252	2,716.90	2,520.51	2,978.69	180.50	8,396.60		
	August	69,205	2,601.20	2,468.58	2,764.81	183.28	8,017.87		
	September	93,073	3,196.17	2,987.06	3,743.12	222.49	10,148.84		
	October	75,454	2,768.54	2,710.79	3,089.21	218.80	8,787.34		
	November	81,499	2,791.09	2,751.97	3,335.67	165.91	8,884.26		
	December	109,066	2,309.25	2,270.76	5,669.07	194.44	10,443.52		
	January	94,929	1,946.90	1,957.01	3,822.36	205.28	7,931.55		
	February	72,177	1,910.75	1,866.36	2,959.61	161.84	6,898.56		
	March	77,455	1,907.35	1,870.02	3,069.61	236.22	7,083.20		
	April	67,364	2,103.95	2,066.40	2,716.50	195.51	7,082.36		
	May	58,531	2,079.57	2,019.58	2,396.08	190.44	6,685.67		
1942	June	62,793	2,177.25	2,039.32	2,949.56	199.15	7,365.28	118	15,971.77
	July	59,808	2,589.84	2,400.96	2,591.85	150.89	7,733.54		
	August	73,447	2,596.16	2,452.69	3,013.47	162.04	8,224.36		
	September	75,252	2,716.90	2,520.51	2,978.69	180.50	8,396.60		
	October	69,205	2,601.20	2,468.58	2,764.81	183.28	8,017.87		
	November	93,073	3,196.17	2,987.06	3,743.12	222.49	10,148.84		
	December	75,454	2,768.54	2,710.79	3,089.21	218.80	8,787.34		
	January	81,499	2,791.09	2,751.97	3,335.67	165.91	8,884.26		
	February	109,066	2,309.25	2,270.76	5,669.07	194.44	10,443.52		
	March	94,929	1,946.90	1,957.01	3,822.36	205.28	7,931.55		
	April	72,177	1,910.75	1,866.36	2,959.61	161.84	6,898.56		
	May	77,455	1,907.35	1,870.02	3,069.61	236.22	7,083.20		
1943	June	67,364	2,103.95	2,066.40	2,716.50	195.51	7,082.36	117	16,085.30
	July	58,531	2,079.57	2,019.58	2,396.08	190.44	6,685.67		
	August	62,793	2,177.25	2,039.32	2,949.56	199.15	7,365.28		
	September	59,808	2,589.84	2,400.96	2,591.85	150.89	7,733.54		
	October	73,447	2,596.16	2,452.69	3,013.47	162.04	8,224.36		
	November	75,252	2,716.90	2,520.51	2,978.69	180.50	8,396.60		
	December	69,205	2,601.20	2,468.58	2,764.81	183.28	8,017.87		
	January	93,073	3,196.17	2,987.06	3,743.12	222.49	10,148.84		
	February	75,454	2,768.54	2,710.79	3,089.21	218.80	8,787.34		
	March	81,499	2,791.09	2,751.97	3,335.67	165.91	8,884.26		
	April	109,066	2,309.25	2,270.76	5,669.07	194.44	10,443.52		
	May	94,929	1,946.90	1,957.01	3,822.36	205.28	7,931.55		
1944	June	72,177	1,910.75	1,866.36	2,959.61	161.84	6,898.56	110	14,976.66
	July	77,455	1,907.35	1,870.02	3,069.61	236.22	7,083.20		
	August	67,364	2,103.95	2,066.40	2,716.50	195.51	7,082.36		
	September	58,531	2,079.57	2,019.58	2,396.08	190.44	6,685.67		
	October	62,793	2,177.25	2,039.32	2,949.56	199.15	7,365.28		
	November	59,808	2,589.84	2,400.96	2,591.85	150.89	7,733.54		
	December	73,447	2,596.16	2,452.69	3,013.47	162.04	8,224.36		
	January	75,252	2,716.90	2,520.51	2,978.69	180.50	8,396.60		
	February	69,205	2,601.20	2,468.58	2,764.81	183.28	8,017.87		
	March	93,073	3,196.17	2,987.06	3,743.12	222.49	10,148.84		
	April	75,454	2,768.54	2,710.79	3,089.21	218.80	8,787.34		
	May	81,499	2,791.09	2,751.97	3,335.67	165.91	8,884.26		

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Table 2
OKLAHOMA TAX COMMISSION
Division of Research and Statistics

Distribution of Number of Men Filing Expense Claims
By Divisions of the Oklahoma Tax Commission
July, 1936, to May, 1938

Division	1936						1937						1938										
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Ad Valorem	3	3	6	6	7	5	7	7	6	6	6	5	4	2	0	2	2	2	3	7	6	7	6
Beverage	1	4	4	5	0	2	3	3	1	0	0	1	1	2	0	1	1	0	1	1	0	0	1
Cigarette	8	13	12	6	8	7	2	2	1	0	0	0	2	1	3	1	2	1	1	1	2	2	1
Corporation License	8	2	1	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1	1	1	1	2	1
Enforcement	16	12	8	8	10	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Production	3	3	3	2	2	3	2	3	4	4	1	4	3	1	2	2	3	2	3	3	3	2	2
Headquarters	1	2	2	0	1	1	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0
Income	15	11	14	20	14	15	12	12	15	16	13	15	15	20	13	12	19	16	11	17	14	15	13
Inheritance & Estate	1	5	2	4	4	3	3	3	3	4	4	5	3	3	4	4	3	3	3	4	4	3	3
Legal	3	0	4	0	1	0	0	0	0	2	1	3	2	2	1	2	2	2	1	1	2	0	1
Motor Carrier (Mileage)	4	2	5	4	3	4	3	1	2	3	2	5	5	2	1	1	0	1	0	0	0	2	1
Gasoline or Motor Fuel	62	35	40	42	47	44	37	39	37	42	43	4	2	4	2	1	1	2	3	2	3	3	3
Motor Vehicle	4	4	4	3	3	5	3	2	1	1	1	6	5	3	3	1	4	7	5	3	6	8	6
Consumers (Sales)	38	52	63	59	66	66	2	3	0	0	0	0	1	0	0	0	1	1	0	0	0	0	1
General Enforcement	0	0	0	0	0	0	73	69	73	77	78	77	85	85	81	85	85	95	93	94	96	108	107
Research and Statistics	0	1	3	1	0	2	0	0	0	1	1	0	1	0	0	1	3	1	0	0	1	0	0
Accounting	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	1
Ports of Entry	0	0	0	0	0	0	3	3	2	13	3	4	2	1	3	5	5	5	5	5	5	6	5
Used Equipment	0	0	0	0	0	0	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Duplicating	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0
Total	160	147	171	161	168	166	154	150	146	170	154	131	132	126	113	120	132	139	130	139	143	160	152
Total Number of Employees	666	672	678	694	681	697	697	706	722	734	769	758	783	789	741	733	749	752	763	781	792	796	802

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Table 3
OKLAHOMA TAX COMMISSION
Division of Research and Statistics

Collections of Delinquent Taxes, Additional Taxes, and Penalties by the General Enforcement Division
(Showing Comparative Effectiveness of District Office System)

Year and Month	Delinquent Sales Tax	Additional Sales Tax	Sales Tax Penalty	Total Delinquent, Additional Tax & Penalty	Current Sales Tax	Total Sales Tax Collections	Total Tax Collections All Sources	A L L T A X E S			
								Delinquent	Additional	Penalty	Total
1936											
May	\$ 29,402.87	\$ 5,007.44	\$3,606.15	\$ 38,016.46	\$ 9,814.06	\$ 47,830.52	\$	\$	\$	\$	\$
June	27,258.28	8,998.64	4,592.99	40,849.91	6,264.21	47,114.12					
July	20,342.25	2,611.20	2,514.68	25,468.13	5,201.05	30,669.18					
August	34,969.94	2,878.51	4,500.82	42,349.27	14,788.06	57,137.33					
September	48,502.54	5,110.26	4,367.76	57,980.56	21,885.85	79,866.41					
October	62,597.73	2,676.04	5,301.42	70,575.19	43,515.65	114,090.84					
November	59,695.94	4,709.66	5,477.69	69,883.29	83,029.81	152,913.10	303,234.53				
December	59,115.33	4,252.51	6,727.01	70,094.85	125,238.53	195,333.38	336,372.66				
1937											
January	58,643.43	2,678.08	5,416.56	66,738.07	194,342.20	261,080.27	514,391.15				
February	73,243.33	3,535.28	5,143.12	81,921.73	152,231.40	234,153.13	508,385.55				
March	96,750.88	3,341.11	6,584.66	106,676.65	155,559.08	262,235.73	951,775.97				
April	70,875.63	2,669.27	5,473.31	79,018.21	179,426.80	258,445.01	743,263.22				
May	87,570.56	3,503.74	4,887.05	95,961.35	178,537.29	274,498.64	745,344.99	117,434.99		4,994.38	135,807.26
June	71,867.85	1,735.48	2,723.37	76,326.70	175,574.85	251,901.55	726,604.61	119,468.23		2,825.32	141,099.52
July	115,885.96	5,297.10	4,438.98	125,622.04	150,577.35	276,199.39	935,438.59	174,736.64		4,544.43	189,796.07
August	92,650.22	3,931.28	3,372.22	99,953.72	127,070.51	227,024.23	774,910.68	135,708.44		5,506.44	147,113.56
September	70,733.84	6,943.79	3,189.80	80,867.43	111,704.02	192,571.45	835,138.51	109,403.32		3,443.98	125,861.54
October	89,226.78	13,663.38	5,417.79	108,307.95	94,153.88	202,461.83	630,500.89	116,100.12		5,958.87	144,506.95
November	76,121.80	6,986.99	4,490.24	87,599.03	95,249.13	182,848.16	518,420.62	124,075.88		4,875.48	141,765.41
December	84,523.34	6,893.81	5,271.44	96,688.59	90,024.22	186,712.81	471,760.35	144,655.07		6,833.62	164,632.40
1938											
January	113,776.98	8,249.81	4,770.02	126,796.81	76,924.98	203,721.79	518,716.41	184,199.42		5,538.64	204,228.92
February	65,751.32	4,430.81	4,537.63	74,719.76	68,176.89	142,896.65	444,703.98	108,351.76		5,926.74	142,614.49
March	66,586.50	4,772.15	5,419.86	76,778.51	59,204.77	135,983.28	859,712.44	104,125.05		6,388.49	150,366.44
April	66,213.77	10,036.18	5,179.84	81,429.79	71,475.01	152,904.80	460,881.45	116,536.38		6,008.44	142,580.59

Average delinquent sales tax, additional sales tax and sales tax penalty collected per month from July to November, 1936, Inclusive, \$53,251.29.
 Average delinquent sales tax, additional sales tax and sales tax penalty collected per month from July to November, 1937, Inclusive, 100,470.03.
 Percent of Increase 88.67%.

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